

RUTH MASON

580 Massie Road
Charlottesville, VA 22903
Mobile: (917) 363-9657
ruth.mason@virginia.edu

Professor of Law
University of Virginia School of Law

EMPLOYMENT

University of Virginia School of Law

Professor of Law, 2013-present

Courses: Fed. Income Tax, EU Tax, Topics in Int'l Tax, Tax Discrimination
Significant Committees: Tenure (2015-16), Appointments (2016-17)

University of Connecticut School of Law

Anthony J. Smits Professor of Global Commerce, 2012-2013

Professor of Law, 2010-2013

Associate Professor of Law and Trachsel Corporate Law Scholar, 2006-2010

Courses: Corporate Tax, Federal Income Taxation, International Tax Policy
Significant Committees: Appointments, Tenure, Strategic Priorities (Chair)

New York University School of Law

Deputy Director, International Tax Program, 2005-2006

Executive Director, Graduate Tax Program, 2002-2005

Courses: Corporate Tax, EC Tax Policy, Tax Policy, Taxation of International
Business Transactions, U.S. Business & Personal Taxation

Willkie Farr & Gallagher, New York, NY

Tax Associate, 2001-2002

VISITS

International Bureau of Fiscal Documentation, *Professor-in-Residence*, Summer 2018

University of Virginia School of Law, *Visiting Professor*, Spring 2012

Yale Law School, *Visiting Associate Professor*, Spring 2011

Vienna Univ. of Econ. and Bus. Admin., *Fulbright Senior Scholar*, Winter 2009

Université Paris 1 (Panthéon-Sorbonne), *Visiting Professor*, Fall 2008

EDUCATION

Harvard Law School, J.D. *cum laude*, 2001

Columbia University, B.A. (U.S. history) with honors, 1997

BOOK

PRIMER ON DIRECT TAXATION IN THE EUROPEAN UNION (West 2005)

MAJOR ARTICLES

Undue Burdens (work-in-progress) (with M. Knoll)

Solidarity Federalism (work-in progress) (with E. Delaney)

The Transformation of International Tax, 114 AM. J. INT'L L. 353 (2020)

Identifying Illegal Subsidies, 69 AM. U. L. REV. 479 (2019)

The Economic Foundation of the Dormant Commerce Clause, 103 VA. L. REV. 309 (2017)
(with M. Knoll)

Citizenship Taxation, 89 S. CAL. L. REV. 169 (2016)

Waiting for Perseus: A Sur-Reply to Professors Graetz and Warren, 67 TAX L. REV. 375
(2014) (with M. Knoll)

Delegating Up: Federal-State Tax Base Conformity, 62 DUKE L.J. 1267 (2013)

What is Tax Discrimination?, 121 YALE L.J. 1014 (2012) (with M. Knoll)

Federalism and the Taxing Power, 99 CAL. L. REV. 975 (2011)

Tax Expenditures and Global Labor Mobility, 84 N.Y.U. L. REV. 1542 (2009)

Made in America for European Tax: The Internal Consistency Test, 49 B.C. L. REV. 1277
(2008) (quoted in *Comptroller of Treasury of Maryland v. Wynne*, 135 S. Ct. 1787, 1802
(2015))

Flunking the ECJ's Tax Discrimination Test, 46 COLUM. J. TRANSNAT'L L. 72 (2007)

U.S. Tax Treaty Policy and the European Court of Justice, 59 TAX L. REV. 65 (2005)

OTHER WORK

Tax Discrimination, in RESEARCH HANDBOOK ON INTERNATIONAL TAXATION (Y. Brauner,
ed., forthcoming 2020) (with E. Adams and M. Knoll)

The Legality of Digital Taxes in Europe, 40 VA. TAX REV. 175 (2020) (with L. Parada)

The Dormant Foreign Commerce Clause After Wynne, 39 VA. TAX REV. 357 (2020) (with
M. Knoll)

Company Size Matters, 2019 BRIT. TAX REV. 610 (2019) (with L. Parada)

Implications of Wayfair, 46 INTERTAX 810 (2018) (invited contribution)

A Brief Sur-Reply to Professors Graetz and Warren, 123 YALE L.J. ONLINE 1 (2013) (with
M. Knoll)

Tax Discrimination and Capital Neutrality, 2 WORLD TAX J. 126 (2010) (remarks).

Constitutional Restraints on Corporate Tax Integration, 61 TAX L. REV. 1 (2009) (with W. Hellerstein & G. Kofler) (conference volume).

Children and Taxation, in THE CHILD: AN ENCYCLOPEDIA COMPANION (Shweder et al, eds., University of Chicago Press, 2009) (encyclopedia entry).

Common Markets, Common Tax Problems, 8 FLA. TAX REV. 599 (2007) (symposium).

Double Taxation: A European “Switch in Time”?, 14 COLUM. J. EUR. L. 63 (2007) (with G. Kofler) (book chapter).

A Decade of International Tax Law Proposals, in THE TILLINGHAST LECTURE 1996-2005 (2007) (introduction to book celebrating the tenth anniversary of NYU’s annual Tillinghast Lecture on International Taxation).

NATIONAL REPORTS

National Report for the United States, in NEW EXCHANGE OF INFORMATION VERSUS TAX SOLUTIONS OF EQUIVALENT EFFECT (IBFD 2016) (with J. Blank)

Non-discrimination at the Crossroads of International Taxation; 93b CAHIERS D DROIT FISCAL INT’L 625 (2008) (with H. Bouma) (national report for the United States to the 62nd Annual International Fiscal Association Congress)

TAX NOTES

Why the Supreme Court Should Grant Certiorari in Steiner v. Utah, 95 TAX NOTES STATE 377 (2020)

Steiner v. Utah: Designing a Constitutional Remedy, 95 TAX NOTES STATE 845 (2020)

What the CJEU’s Hungarian Cases Mean for Digital Taxes, 98 TAX NOTES INT’L 161 (2020)

Multi-part Special Report on tax rulings as EU state aid:

Part 1—State Aid FAQ, 154 TAX NOTES 451 (2017)

Part 2—Legitimate Expectations, 154 TAX NOTES 615 (2017)

Part 3—Apple, 154 TAX NOTES 735 (2017)

Part 4—Whose Arm’s Length Standard?, 155 TAX NOTES 947 (2017)

Part 5—An American View of State Aid, 157 TAX NOTES 645 (2017)

Part 6—Arm’s Length on Appeal, 158 TAX NOTES 771 (2018)

Part 7—Implications for Apple of Starbucks and Fiat, 165 TAX NOTES FED. 93 (2019)

Part 8—The General Court’s Decision in Apple, 168 TAX NOTES FED. 1791 (2020)

Digital Battlefield in the Tax Wars, 92 TAX NOTES INT’L 1183 (2018) (with L. Parada).

Cited in CONGR. RESEARCH SERV., DIGITAL SERVICES TAXES: POLICY AND ECONOMIC ANALYSIS 20 (2019)

New York’s Unconstitutional Tax Residence Rule, 85 STATE TAX NOTES 707 (2017) (with M. Knoll)

Dual Residents: A Sur-Reply to Zelinsky (with M. Knoll), 87 STATE TAX NOTES 269 (2018) (with M. Knoll)

How the Massachusetts Supreme Judicial Court Should Decide First Marblehead, 78 STATE TAX NOTES 921 (2015) (with M. Knoll)

Wynne: It's Not About Double Taxation, 75 STATE TAX NOTES 413 (2015) (with M. Knoll)

Exporting FATCA, 142 TAX NOTES 1245 (2014) (with J. Blank).

Cited in MINORITY & MAJORITY STAFF OF PERMANENT SUBCOMM. ON INVESTIGATIONS OF S. COMM. ON HOMELAND SEC. & GOVERNMENTAL AFFAIRS, 113TH CONG. 2, OFFSHORE TAX EVASION: THE EFFORT TO COLLECT UNPAID TAXES ON BILLIONS IN HIDDEN OFFSHORE ACCOUNTS, 18 (Feb. 26, 2014).

The Efficient Management of the Wealth of Nations, 120 TAX NOTES 1321 (2008)

When Tax Treaty Derivative Benefits Provisions Don't Apply, 43 TAX NOTES INT'L 563 (2006)

Spinning Morris Trust: Interpreting §355(e) According to its Purpose, 94 TAX NOTES 1685 (2002) (student note)

MEDIA CONTRIBUTIONS

Several reviews and op-eds for JOTWELL, Medium, The Hill, Time, named to Forbes Top 100 Tax Twitter accounts, various contributions to online law review companions.

PRINCIPALLY AUTHORED AMICUS BRIEFS

U.S. Supreme Court

Brief of the Tax Economists and Tax Professors as Amici Curiae in Support of Petitioner, *South Dakota v. Wayfair, Inc.*, 585 U.S. ____ (2018)

Brief of Michael S. Knoll and Ruth Mason as Amici Curiae in Support of Respondents, *Comptroller of Treasury of Maryland v. Wynne*, 135 S. Ct. 1787 (2015) (No. 13-485) 2014 WL 4895269.

Cited in *Wynne*, 135 S.Ct. 1787 (2015), at 1802, 1804, 1806.

Massachusetts Supreme Judicial Court

Brief of Amici Curiae Michael S. Knoll and Ruth Mason On Remand From The United States Supreme Court, *First Marblehead, Inc., v. Comm'r*, 470 Mass. 497 (No. SJC-11609). (The court asked both parties about the brief at oral argument.)

PRESENTATIONS OF WORKS-IN-PROGRESS

Solidarity Federalism

University of Virginia Faculty Workshop, USD-Davis-Hastings Tax Law Speaker Series, University of California at Irvine Faculty Workshop, University of Wisconsin Faculty Workshop, Cornell Law School Faculty Workshop

Transformation of International Tax

ADIT, Indiana-Leeds Summer Tax Workshop, Oxford University

Identifying Illegal Subsidies

BYU Law, Houston Law, IBFD (Amsterdam), Max Planck Institute for Tax Law and Public

Economics (Munich), Northwestern Pritzker School of Law, Vienna University of Economics and Business Administration

Tax Rulings as State Aid (multipart series for *Tax Notes*)

Boston College Law School, Luxembourg University, Northwestern Pritzker School of Law, Virginia Law Invitational Tax Conference

The Economic Foundation of the Dormant Commerce Clause

Johannes Kepler University (Linz), Max Planck Institute for Tax Law and Public Finance (Munich), Vienna University of Economics and Business Administration

Citizenship Taxation

Duke Law School, IFA Congress (Zurich), Michigan Law School, Mid-Atlantic Tax Conference, Max Planck Institute for Tax Law and Public Finance (Munich), NYU School of Law, Oxford Said School of Business, Tulane University Law School, Université Paris 1, University of British Columbia, University of Connecticut School of Law, University of Florida, University of Notre Dame London Global Gateway, University of Pennsylvania, Washington & Lee University

Delegating Up: State Conformity with the Federal Tax Base

Cardozo University School of Law, Columbia Law School, Cornell Law School, Duke University, Loyola Law School, Los Angeles, University of Florida, University of Connecticut, University of Minnesota, University of Virginia

What is Tax Discrimination?

Brooklyn Law School, Georgetown Law Center, McGill University, Michigan Law School, NYU School of Law, Seattle School of Law, University of Virginia, Yale Law School

Federalism and the Taxing Power

Brooklyn Law School Junior Tax Scholars' Workshop, Columbia Law School, Harvard Law School, Queen's University, University of Toronto

Tax Expenditures and Global Labor Mobility

Boston College School of Law, Tax Policy Workshop, Brooklyn Law School, Law & Society Annual Meeting (Montreal), Northwestern University School of Law, NYU School of Law, Junior Tax Scholars' Workshop, Seton Hall School of Law, University of Paris I, University of Pennsylvania Law School

Other Presentations (other than work in progress)

GREIT Workshop Online, Tax Nexus Panel, 2020

IFA Congress, Recent Developments Panel, London, 2019

International Tax Policy Forum, Legality of Digital Taxes, Washington, D.C., 2019

European University Institute, Governance in Global Markets, Paris 2019

University of Turin, Keynote Address: Taxing the Digital Economy, Turin, 2019

IBFD/Univ. of Amsterdam Distinguished Lecture in Tax, An American View of State Aid, Amsterdam 2018

International Tax Policy Forum, State Aid, Washington, D.C., 2018

IFA Congress, EU Panel, Rio de Janeiro, Brazil, 2017

Virginia Tax Study Group, EU State Aid Panel, Charlottesville, 2017

Swiss-American Chamber of Commerce, BEPS, Zurich, Switzerland, 2016

National Tax Association Conference, BEPS, Washington, D.C., 2016

IFA Congress, Participation Exemptions, Basel, Switzerland, 2015

ECJ Recent and Pending Cases Conference, Vienna, Austria, 2014.

Bocconi University, BEPS: Governments' Policies, A Global Scenario, Milan, 2014

EATLP Congress, The Realpolitik of "Tax Solutions of Equivalent Effect," Istanbul, 2014

Urban Institute, International Experience with Territorial Tax Systems, Washington, D.C., February 2014

Pepperdine University, Tax Reform in a Time of Crisis, January 2014

Georgetown Law Center, Symposium on Tax Law and Gender, March 2011

Symposium on EU Tax Policy, Johannes Kepler University, Linz, Austria, May 2010

University of Chicago, Federal Tax Conference, Economic Nexus in State and International Taxation, November 2008

Law & Society, Administrative Issues of Taxation, Montreal, May 2008

Symposium on EU Tax Policy, NYU School of Law, New York, March 2008

OTHER

ADIT Academic Board Member, U.K. Chartered Institute of Taxation

Max Planck Institute for Tax Law and Public Finance, advisory board, 2017-2023

World Tax Journal (IBFD), editorial board, since 2009

Series on International Taxation (Kluwer), series co-editor with Ekkehart Reimer of Heidelberg

Member of the International Fiscal Association (IFA); Associate Member of the European Association of Tax Law Professors (EATLP)

Admitted to practice law in New York in 2002